I hereby certify that this correspondence is being deposited in the United States Postal Services as First-Class Mail in an envelope addressed to:

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Et Turosh

Attorney for Applicants

Qated 5 October 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.:

10/800,470

Applicants:

ZHU, Xu et al.

Filed:

15 March 2004

Title:

Ultrathin Form Factor MEMS Microphones and Microspeakers

Art Unit:

2891

Examiner:

ANYA, Igwe U.

Docket No.:

DB001092-001

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

In response to the Office action dated 05 June 2006, please consider the following:

Remarks/Arguments begin on page 2 of this paper.